

DATE: December 27, 2007

Commissioner for Patents  
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/Leslie A. Van Leeuwen, Reg. No. 42,196/  
Leslie A. Van Leeuwen, Reg. No. 42,196

Dec. 27, 2007  
Date

Sir:

Transmitted herewith for filing is the Patent Application of:

Inventors: Brokenshire

For: System and Method for Virtual Devices Using a Plurality of Processors

Enclosed are:

- X Information Disclosure Statement;
- X Modified form 1449 listing 20 references;
- X copies of any non-U.S. Patent references listed on form 1449.

37 CFR § 1.97 is satisfied by the following:

- X This IDS is being filed pursuant to CFR § 1.97(b), therefore no fee as set forth in § 1.17(p) is believed to be due. In addition, if an Office Action has been mailed, then this IDS is being filed pursuant to CFR § 1.97(c) as, to the knowledge of the person signing the certification after making reasonable inquiry, no item of information contained in the information disclosure statement was known to any individual designated in § 1.56(c) more than three months prior to the filing of the information disclosure statement.
- X The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 09-0447.
- X Any additional patent application processing fees under 37 CFR Sect. 1.17.

Respectfully submitted,

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